

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW MEXICO**

In re: WINKLE, FRED VAN

§ Case No. 13-11743

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Debtor(s)

**CHAPTER 7 TRUSTEE'S FINAL ACCOUNT AND DISTRIBUTION  
REPORT CERTIFICATION THAT THE ESTATE HAS BEEN FULLY ADMINISTERED  
AND APPLICATION TO BE DISCHARGED (TDR)**

Clarke C. Coll, chapter 7 trustee, submits this Final Account,  
Certification that the Estate has been Fully Administered and Application to be Discharged.

1) All funds on hand have been distributed in accordance with the Trustee's Final Report and, if applicable, any order of the Court modifying the Final Report. The case is fully administered and all assets and funds which have come under the trustee's control in this case have been properly accounted for as provided by law. The trustee hereby requests to be discharged from further duties as a trustee.

2) A summary of assets abandoned, assets exempt, total distributions to claimants, claims discharged without payment, and expenses of administration is provided below:

Assets Abandoned: <u>\$668,306.82</u> <i>(without deducting any secured claims)</i>	Assets Exempt: <u>\$70,400.00</u>
Total Distribution to Claimants: <u>\$12,719.98</u>	Claims Discharged Without Payment: <u>\$44,277.97</u>
Total Expenses of Administration: <u>\$5,298.02</u>	

3) Total gross receipts of \$ 18,018.00 (see **Exhibit 1** ), minus funds paid to the debtor and third parties of \$ 0.00 (see **Exhibit 2** ), yielded net receipts of \$18,018.00 from the liquidation of the property of the estate, which was distributed as follows:

	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
SECURED CLAIMS (from <b>Exhibit 3</b> )	\$0.00	\$13,860.09	\$13,860.09	\$0.00
PRIORITY CLAIMS:				
CHAPTER 7 ADMIN. FEES AND CHARGES (from <b>Exhibit 4</b> )	0.00	5,298.02	5,298.02	5,298.02
PRIOR CHAPTER ADMIN. FEES AND CHARGES (from <b>Exhibit 5</b> )	0.00	0.00	0.00	0.00
PRIORITY UNSECURED CLAIMS (from <b>Exhibit 6</b> )	0.00	0.00	0.00	0.00
GENERAL UNSECURED CLAIMS (from <b>Exhibit 7</b> )	0.00	56,997.95	56,997.95	12,719.98
<b>TOTAL DISBURSEMENTS</b>	\$0.00	\$76,156.06	\$76,156.06	\$18,018.00

4) This case was originally filed under Chapter 7 on May 21, 2013.  
The case was pending for 24 months.

5) All estate bank statements, deposit slips, and canceled checks have been submitted to the United States Trustee.

6) An individual estate property record and report showing the final accounting of the assets of the estate is attached as **Exhibit 8**. The cash receipts and disbursements records for each estate bank account, showing the final accounting of the receipts and disbursements of estate funds is attached as **Exhibit 9**.

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Dated: 06/12/2015 By: /s/Clarke C. Coll  
Trustee

**STATEMENT:** This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

**EXHIBITS TO  
FINAL ACCOUNT**

**EXHIBIT 1 –GROSS RECEIPTS**

DESCRIPTION	UNIFORM TRAN. CODE <sup>1</sup>	\$ AMOUNT RECEIVED
1/2 interest 311.3 acres of farmland (292.9 acre	1110-000	12,500.00
CRP payments received post-petition	1221-000	5,518.00
<b>TOTAL GROSS RECEIPTS</b>		<b>\$18,018.00</b>

<sup>1</sup>The Uniform Transaction Code is an accounting code assigned by the trustee for statistical reporting purposes.

**EXHIBIT 2 –FUNDS PAID TO DEBTOR & THIRD PARTIES**

PAYEE	DESCRIPTION	UNIFORM TRAN. CODE	\$ AMOUNT PAID
	None		
<b>TOTAL FUNDS PAID TO DEBTOR AND THIRD PARTIES</b>			<b>\$0.00</b>

**EXHIBIT 3 –SECURED CLAIMS**

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6D)	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
1 -1 First National Bank		4110-000	N/A	13,860.09	13,860.09	0.00
<b>TOTAL SECURED CLAIMS</b>			<b>\$0.00</b>	<b>\$13,860.09</b>	<b>\$13,860.09</b>	<b>\$0.00</b>

**EXHIBIT 4 –CHAPTER 7 ADMINISTRATIVE FEES and CHARGES**

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
Clarke C. Coll	2100-000	N/A	2,551.80	2,551.80	2,551.80
Clarke C. Coll	2200-000	N/A	318.37	318.37	318.37
Rabobank, N.A.	2600-000	N/A	10.00	10.00	10.00
Rabobank, N.A.	2600-000	N/A	16.16	16.16	16.16

Rabobank, N.A.	2600-000	N/A	27.74	27.74	27.74
Steve W. Johnson, CPA, LLC	3410-000	N/A	454.50	454.50	454.50
Steve W. Johnson, CPA, LLC	3420-000	N/A	37.21	37.21	37.21
Coll Bros. Law , LLC	3110-000	N/A	1,720.00	1,720.00	1,720.00
Coll Bros. Law , LLC	3120-000	N/A	162.24	162.24	162.24
<b>TOTAL CHAPTER 7 ADMIN. FEES AND CHARGES</b>		N/A	\$5,298.02	\$5,298.02	\$5,298.02

#### **EXHIBIT 5 –PRIOR CHAPTER ADMINISTRATIVE FEES and CHARGES**

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
None					
<b>TOTAL PRIOR CHAPTER ADMIN. FEES AND CHARGES</b>		N/A	\$0.00	\$0.00	\$0.00

#### **EXHIBIT 6 –PRIORITY UNSECURED CLAIMS**

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6E)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
None						
<b>TOTAL PRIORITY UNSECURED CLAIMS</b>			\$0.00	\$0.00	\$0.00	\$0.00

#### **EXHIBIT 7 –GENERAL UNSECURED CLAIMS**

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
2	-2 Richard Hawthorne, Esq.	7100-000	N/A	19,757.78	19,757.78	4,409.26
3	-1 Yarbrow & Associates, P.A.	7100-000	N/A	27,751.23	27,751.23	6,193.12
4	-1 CANDICA, LLC	7100-000	N/A	9,488.94	9,488.94	2,117.60
5	-1 Brian Van Winkle (Withdrawn)	7100-000	N/A	N/A	0.00	0.00
<b>TOTAL GENERAL UNSECURED CLAIMS</b>			\$0.00	\$56,997.95	\$56,997.95	\$12,719.98

# Form 1

## Individual Estate Property Record and Report

### Asset Cases

Case Number: 13-11743

Trustee: (510150) Clarke C. Coll

Case Name: WINKLE, FRED VAN

Filed (f) or Converted (c): 05/21/13 (f)

§341(a) Meeting Date: 06/18/13

Period Ending: 06/12/15

Claims Bar Date: 09/21/13

1 Ref. #	Asset Description (Scheduled And Unscheduled (u) Property)	2 Petition/ Unscheduled Values	3 Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	4 Property Abandoned OA=\$554(a)	5 Sale/Funds Received by the Estate	6 Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1	Condominium - value based on current listing pri (See Footnote)	119,000.00	0.00		0.00	FA
2	7.1060 acres of land on a permanent foundation a (See Footnote)	300,000.00	14,670.77		0.00	FA
3	1/2 interest 311.3 acres of farmland (292.9 acre (See Footnote)	23,347.50	23,347.50		12,500.00	FA
4	30 acres of grazing land/horse property with two (See Footnote)	230,000.00	200,000.00		0.00	FA
5	Oil and Gas Lease (receives \$146.47 annually) -, (See Footnote)	500.00	500.00		0.00	FA
6	Checking account First National Bank of Ruidoso	268.45	0.00		0.00	FA
7	Furniture, appliances and electronics	3,000.00	0.00		0.00	FA
8	Clothing	500.00	0.00		0.00	FA
9	Watch and misc. jewelry	2,500.00	0.00		0.00	FA
10	Potential legal malpractice suit against Attorne (See Footnote)	Unknown	0.00		0.00	FA
11	Claim of 1/3 of \$26,176.89. Corporate unclaimed (See Footnote)	8,638.37	8,638.37		0.00	FA
12	2012 Honda CVR - titled in debtor's name and Eli	0.00	0.00		0.00	FA
13	2002 Ford Expedition	3,900.00	0.00		0.00	FA
14	CRP payments received post-petition (u) Debtor was receiving CRP payments from County FSA program and the Trustee demanded turnover of the post-petition payments. The Personal Representative of debtor's estate turned over the payments received to Trustee upon demand.	0.00	5,000.00		5,518.00	FA

14	<b>Assets Totals</b> (Excluding unknown values)	<b>\$691,654.32</b>	<b>\$252,156.64</b>	<b>\$18,018.00</b>	<b>\$0.00</b>
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RE PROP# 1 Trustee has examined the record and cannot avoid the judgment lien. Judgment lien attaches to property 1,2 & 4. No equity available for estate.

RE PROP# 2 Judgment lien attaches to property 1,2 & 4

RE PROP# 3 This is an undivided interest in Farmland that is currently in CRP. Dry land farm -311.2 acres-value approx \$150 per acre. Debtors max value approximately \$23340. Trustee received offer

# Form 1

## Individual Estate Property Record and Report

### Asset Cases

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Trustee: (510150) Clarke C. Coll

Case Name: WINKLE, FRED VAN

Filed (f) or Converted (c): 05/21/13 (f)

§341(a) Meeting Date: 06/18/13

Period Ending: 06/12/15

Claims Bar Date: 09/21/13

1	2	3	4	5	6
Asset Description (Scheduled And Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	Property <u>Abandoned</u> OA=§554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
Ref. #					

from Debtor's Daughter to purchase "as is, where is" with no warranty of title. Trustee will accept offer subject to court approval to sell since the estate will have no costs associated with sale.

RE PROP# 4 Judgment lien attaches to property 1,2 & 4

RE PROP# 5 Trustee sent information to O & G broker and Landman and was advised that the interest is small and has little value. Cost associated with transfer would exceed benefit to estate

RE PROP# 10 Trustee beleives claim has no value

RE PROP# 11 Trustee investigated claimed asset and upon review and examination, the asset is unlikely to ever materialize. Trustee will abandon.

#### Major Activities Affecting Case Closing:

Trustee pursuing offer from Debtor family member for certain assets and evaluating estate value of other non-exempt property

December 2014-Trustee collected and liquidated all assets and hire accountant to prepare estate tax return and upon filing returns, Trustee will pursue TFR.

9/19/2014 Trustee filed Motion to sell. Trustee pursuing sale of RE to daughter; Trustee received info from O & G broker on mineral interest to review. February 2014, Trustee received offer from relative from debtor on farm property and trustee evaluating offer; Trustee evaluating property values to determine best course to achieve value to estate

April 30, 2015, Trustee waiting on final checks to clear and then will proceed with TDR

Initial Projected Date Of Final Report (TFR): December 1, 2014

Current Projected Date Of Final Report (TFR): January 27, 2015 (Actual)

## Form 2

### Cash Receipts And Disbursements Record

**Case Number:** 13-11743  
**Case Name:** WINKLE, FRED VAN

**Trustee:** Clarke C. Coll (510150)  
**Bank Name:** Rabobank, N.A.  
**Account:** \*\*\*\*\*3366 - Checking Account  
**Blanket Bond:** \$1,000,000.00 (per case limit)  
**Separate Bond:** N/A

**Taxpayer ID #:** \*\*-\*\*\*0682  
**Period Ending:** 06/12/15

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
10/16/14	{3}	Tammy Sprague	Per Order 10/15/2014 DOC 44 purchase of real property interest	1110-000	12,500.00		12,500.00
10/31/14		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		10.00	12,490.00
11/28/14		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		16.16	12,473.84
12/01/14	{14}	Tammy L. Sprague	Turnover of CRP payments received post-petition on Farm property before sell	1221-000	5,518.00		17,991.84
12/31/14		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		27.74	17,964.10
01/09/15	101	Steve W. Johnson, CPA, LLC	Accountant Fees and Costs Per Order 1/8/2015 DOC 55			491.71	17,472.39
			Fees approved per 454.50 Order 1/8/2015 DOC 55	3410-000			17,472.39
			Costs/GRT approved per 37.21 Order 1/8/2015 DOC 55	3420-000			17,472.39
01/11/15	102	Coll Bros. Law , LLC	Approved Fees and Cost per Order 1/9//2015 DOC 56			1,882.24	15,590.15
			Approved Fees 1,720.00	3110-000			15,590.15
			Approved costs and GRT 162.24	3120-000			15,590.15
04/19/15	103	Richard Hawthorne, Esq.	Dividend Paid Pursuant to Order Approving Trustee's Final Report, Court Costs, and Trustee's Commision and Expenses Entered by the Court on 4/16/2015 DOC 69.	7100-000		4,409.26	11,180.89
04/19/15	104	Yarbro & Associates, P.A.	Dividend Paid Pursuant to Order Approving Trustee's Final Report, Court Costs, and Trustee's Commision and Expenses Entered by the Court on 4/16/2015 DOC 69.	7100-000		6,193.12	4,987.77
04/19/15	105	CANDICA, LLC	Dividend Paid Pursuant to Order Approving Trustee's Final Report, Court Costs, and Trustee's Commision and Expenses Entered by the Court on 4/16/2015 DOC 69.	7100-000		2,117.60	2,870.17
04/19/15	106	Clarke C. Coll	COMBINED CHECK FOR TRUSTEE COMPENSATION, EXPENSES AND INTEREST			2,870.17	0.00
			Dividend paid 100.00% 2,551.80 on \$2,551.80; Claim# ; Filed: \$2,551.80	2100-000			0.00
			Dividend paid 100.00% 318.37 on \$318.37; Claim# ; Filed: \$318.37	2200-000			0.00

Subtotals : \$18,018.00 \$18,018.00

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## Form 2

### Cash Receipts And Disbursements Record

Case Number: 13-11743

Case Name: WINKLE, FRED VAN

Taxpayer ID #: \*\*-\*\*\*0682

Period Ending: 06/12/15

Trustee: Clarke C. Coll (510150)

Bank Name: Rabobank, N.A.

Account: \*\*\*\*\*3366 - Checking Account

Blanket Bond: \$1,000,000.00 (per case limit)

Separate Bond: N/A

1	2	3	4		5	6	7
Trans. Date	{Ref #} / Check #	Paid To / Received From	Description of Transaction	T-Code	Receipts \$	Disbursements \$	Checking Account Balance

ACCOUNT TOTALS	18,018.00	18,018.00	\$0.00
Less: Bank Transfers	0.00	0.00	
Subtotal	18,018.00	18,018.00	
Less: Payments to Debtors		0.00	
NET Receipts / Disbursements	\$18,018.00	\$18,018.00	

	Net Receipts	Net Disbursements	Account Balances
TOTAL - ALL ACCOUNTS			
Checking # *****3366	18,018.00	18,018.00	0.00
	\$18,018.00	\$18,018.00	\$0.00